



West Central District Assessors

New Legislation: Effect on Assessors

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Outline

- Reassessment Delay to July 1, 2010
- Assessment Appeals Process and PTABOA
- Certain Unoccupied Mobile Homes as Inventory
- Annual Adjustments by DLGF
- Permanently Flooded Real Property (137PF)
- Valuation Date and Assessment Date
- State Sales Disclosure Program Upcoming Changes



Reassessment Delay

- Delay start of reassessment to July 1, 2010
 - March 1, 2012 assessment date (and valuation date)
 - Property taxes first due and payable in 2013
- May start reassessment activities now
 - Just make sure you verify and confirm property data during reassessment period
 - Property visit;
 - Review of building permits; or
 - Pictometry



Assessment Appeals

- Filing deadline for appeals when no Form 11 sent
 - Notice of appeal must be filed not later than the later of:
 - May 10 of the tax billing year; or
 - 45 days after tax bill
- Burden of Proof
 - Assessor now has the burden of proof where the assessment increased by more than 5% over the preceding assessment date



PTABOA

- Commissioners may decide to have 3 or 5 members
- County assessor is a non-voting member
- 5 member PTABOA
 - Commissioners appoint 3 landowners / residents; county fiscal body appoints 2 individuals
- 3 member PTABOA
 - Commissioners appoint 2 landowners / residents; county fiscal body appoints 1 individual



Mobile Homes as Inventory

- MH is inventory, if MH:
 - Does not qualify as real property;
 - Is located in a MH community;
 - Is unoccupied; and
 - Is owned and held for sale by the owner of the MH community
- MH is inventory regardless of whether MH that is held for sale is new or pre-owned.



Mobile Home: Waiver of Taxes

- Waiver of property taxes for holder of title of certain abandoned MHs
- Holder of title of MH may submit a written request to the county assessor for asking the personal property tax liability be waived, if the MH:
 - has deteriorated to a degree that it can no longer provide suitable protection;
 - has little or no value as a structure;
 - personal property tax liability exceeds the estimated resale value; and
 - has been abandoned in a licensed MH community.



Annual Adjustments by DLGF

- DLGF may conduct annual adjustments if county assessor has not delivered gross AVs to county auditor by July 1 + 180 days have elapsed [December 28].
 - DLGF develops annual adjustment factors with data from county assessor or any of the other sources listed below:
 - sales data,
 - government studies,
 - ratio studies,
 - cost and depreciation tables, and
 - other market analyses



Permanently Flooded Real Property

- Owner of parcel may petition county assessor for reassessment of parcel if:
 - Permanently flooded (or access over land is permanently prevented by flooding); and
 - Not used for agricultural purposes
- Form 137PF, *Petition for Survey and Reassessment Real Property that is Permanently Flooded or Access is Permanently Prevented by Flooding*



Permanently Flooded Real Property

- Flooding occurs before May 11 and after preceding November 10 (between Nov 11, 2008 and May 10, 2009)
 - Form 137PF must be filed by December 31, 2009
 - Reassessment order affects 2009 and 2010 tax bills

- Flooding occurs after May 10 and before following November 11 (between May 11, 2009 and Nov 10, 2009)
 - Form 137PF must be filed by December 31, 2009
 - Reassessment order affects 2009 (Fall installment) and 2010 bills



Valuation Date = Assessment Date

- Real Property valued taking into account its physical condition and the market factors in existence on the assessment date (e.g., March 1, 2009).
- This value is trended to reflect the property's market value-in-use on the valuation date (e.g., January 1, 2008).
- “What would a potential buyer have paid on the valuation date for the property as it physically looked on the assessment date given the market conditions on that assessment date?”



Valuation Date = Assessment Date

- Beginning in 2010 (pay-2011), valuation date and assessment date are same = **March 1**
- For general reassessment, use sales occurring from March 2, 2010 through March 1, 2012.
- For annual adjustments, use sales occurring during a time period that is as short as possible and, ideally no more than 14 months before the March 1 assessment and valuation dates.



SDF Technical Change

■ SB 346

- Beginning on July 1, 2009, a person filing a sales disclosure form with respect to a sale of real property occurring between January 1, 2004 and December 31, 2011 shall pay a fee of \$10 to the county auditor.
- 50 percent of the revenue collected shall be deposited in the county sales disclosure fund and 50 percent shall be transferred to the assessment training and administrative fund.
- The DLGF may provide training of assessment officials and employees of the DLGF through the Indiana chapter of the IAAO on various dates and at various locations in Indiana.



State Sales Disclosure Program

■ Upcoming Changes:

- Effective **January 1, 2010**, the Department will cease direct technical support.
- Application still will be available for those counties that wish to continue using it.
- The public and assessor sales search functions will continue to be supported and made available.
- Counties must decide whether they wish to continue using the State Sales Disclosure Program or contract with a certified vendor.



State Sales Disclosure Program

- If Contracting with a Vendor:
 - Make sure your prospective vendor is already or is planning to become certified under the specifications as outlined in February 25, 2009 memorandum.
 - Vendors known to be working on a certified solution include Manatron and AS2 Solutions.
 - Other vendors have also expressed interest and the Department will certify any vendor who can meet the requirements of the February 25 memorandum.



State Sales Disclosure Program

- If Contracting with a Vendor – continued:
 - Please notify the Department of your decision and your selected vendor.
 - Department will then lock out public entry for your county on the State Sales Disclosure Application to prevent multiple points of entry for sales disclosures.



State Sales Disclosure Program

- If Remaining with the State Program:
 - Please notify the Department of your intent to remain with the State Program.
 - Counties will need to appoint at least one county coordinator to handle local technical issues with the application.
 - These individuals will provide the front-line technical support for the users of the program.



State Sales Disclosure Program

- If Remaining with the State Program – continued:
 - For problems that cannot be resolved locally, county coordinators will work directly with the developers at the Indiana Business Research Center to research and determine solutions.
 - Department will coordinate and provide transition training for county coordinators between now and December 31, 2009.



Conclusion

- Reassessment delayed until July 1, 2010 – start now
- Burden of Proof on Assessors if AV increased more than 5%
- DLGF can develop annual adjustments for “slow” counties
- Permanently flooded properties can be reassessed
- Valuation date and assessment date are the same
- DLGF will cease SDF technical support

Let's talk about the 2010 U.S. Census...



2010 Census

UNITED STATES CENSUS

2010 *Indiana*



For more information, visit the Indiana 2010 Census Web page: www.census.indiana.edu.



2010 Census

- The U.S. Constitution requires that a Census be conducted every 10 years to count each person living in the country.
 - The Census is used to apportion congressional seats.
 - Results inform policymakers who construct government programs.
 - Census numbers are the basis of funding for many federal programs, up to \$1,200 per person.
 - Medicaid, WIC food grants, social services
 - Title I educational grants
 - Transportation
 - State funds are often distributed using Census counts.
- **Our objective is to ensure that every Hoosier is counted.**



2010 Census

- Census Day is April 1, 2010
- Short “do” list to promote U.S. Census:
 - Alert your staff to upcoming Census
 - Post the Census message or link on your Web page
 - Mention it at appropriate meetings / presentations
- Census Message added to DLGF Form 11, TS-1, etc...



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